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1991

Annual Report

**FOR THE TOWN OF
WHITEFIELD,
NEW HAMPSHIRE**



**Year Ending December 31
1991**



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The Town of Whitefield, New Hampshire, is pleased to present this report to the citizens of the town. The report contains information on the town's financial condition, the work of the selectmen, and the town's participation in regional and state programs.

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BUSINESS MEETING TUESDAY, MARCH 10, 1992 AT 7:30 P.M.

POLLS OPEN 10 A.M. TO 6 P.M.

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Town of Whitefield

The Town of Whitefield dedicates the 1991 Town Report to the Honorable Harold Burns, Speaker of the N.H. House of Representatives.

Harold is a life-long resident of Whitefield and is always willing to assist the Town in any way he can.

Harold, Whitefield and the North Country are proud of your political accomplishments.



Drawing by Nancy Healy

Town of Whitefield

TOWN OFFICERS

MODERATOR:	Kenneth L. Russell, Jr.	Term Expires 1992
TOWN TREASURER:	Linda Mai	Term Expires 1992
TOWN CLERK:	Jonna Robinson	Term Expires 1994
TAX COLLECTOR:	Jonna Robinson	
SELECTMEN:	Martha Hardiman	Term Expires 1992
	Howard Bray	Term Expires 1993
	Stephen Marro	Term Expires 1994
SUPERVISORS OF CHECKLIST:	Gary Roy	Term Expires 1993
	Joseph Robson	Term Expires 1995
	Colleen Malone	Term Expires 1997
TRUSTEES OF TRUST FUNDS:	Alan Champagne	Term Expires 1992
	Wendy Joseffy/ Francis Matott*	Term Expires 1993
	Jean Bennion	Term Expires 1994
LIBRARY TRUSTEES:	Eileen Alexander	Term Expires 1992
	Frederick Vashaw	Term Expires 1992
	Susan Gradual	Term Expires 1993
	Janet Kennedy/ Sherrill Harris*	Term Expires 1993
	Kathleen Dunlap	Term Expires 1994

*Appointed by Selectmen to fill term until Town Meeting, 1992.

PUBLIC WELFARE SUPERVISORS:

Board of Selectmen

** Selectmen meet the first, third and fifth Monday - 5:30 p.m. Town Office

PLANNING BOARD: Stanley Holz, Chairman, Emily Lafasciano, Secretary
Virgil Hammond, William Hicks, and
Claudia Chase (Alternate)
Stephen Marro - Selectmen's Rep.

CEMETERY TRUSTEES: Albert Morancie Term Expires 1992
Robert Woodburn Term Expires 1993
Herbert Gray Term Expires 1994

POLICE DEPARTMENT: Joseph C. Ciccarelli, Chief
Kevin Jordan, Patrolman Michael Stevens, Patrolman
Greg Hatfield, Patrolman

PUBLIC WORKS
DEPARTMENT: Edwin O. Betz, Public Works Coordinator

WATER DEPARTMENT: W. A. Placey, Superintendent

SEWER DEPARTMENT: William Robinson, Superintendent

Planning Board meets the first Tuesday each month - 7 p.m. Town Office

IMPORTANT PHONE NUMBERS

		<u>Phone</u>
Town Clerk	Hours, Monday-Friday 9 a.m. - 4 p.m. Thursday 9 a.m. - 6 p.m.	837-9871
Tax Collector	Hours, Same as above	837-9871
Selectmen's Office	Hours, Monday-Friday 9 a.m. - 4 p.m.	837-2551
Police Department	EMERGENCY NUMBER	837-9901
Life Squad	EMERGENCY NUMBER	837-9901
Fire Department	TO REPORT A FIRE	837-2701
Highway Garage		837-2202
Water Department		837-2655
Sewer Treatment Plant		837-9571
Public Library	Hours, MONDAY 9 a.m.-12 noon TU & TH 2 - 8 p.m. SATURDAY 10 a.m. - 5 p.m.	837-2030

STATE OF NEW HAMPSHIRE

TOWN WARRANT

To the inhabitants of the Town of Whitefield in the County of Coos and State of New Hampshire, qualified to vote in town affairs. You are hereby notified to meet in the Town Hall in said town on Tuesday, the tenth of March next, at half past seven o'clock in the evening to act on the following subjects. The polls shall open for voting at ten o'clock in the forenoon and shall not close before six o'clock in the evening.

1. To choose one Selectman for three years; one Moderator for two years; two Trustees of Trust Funds, one for three years and one for one year; three Library Trustee, two for three years and one for one year; one Cemetery Trustee for three years; one Town Treasurer for three years; and all other necessary Town Officers.

2. Are you in favor of the adoption of the Whitefield Comprehensive Development Guide as proposed by the Planning Board and the Board of Selectmen? (by ballot vote during the day)

3. To raise and appropriate such sums of money as may be necessary for:

a. General Government

- (1) Town Officers' Salaries
- (2) Town Officers' Expenses
- (3) Election and Registration
- (4) Planning Board
- (5) General Government Buildings
- (6) Reappraisal of Property
- (7) Damages, Legal & Professional Fees
- (8) North Country Council
- (9) Municipal Audit
- (10) Contingency Fund
- (11) Employee Physicals

b. Public Safety

- (1) Police Department
- (2) Fire Department
- (3) Civil Defense

c. Highways, Streets and Bridges

- (1) Town Maintenance
- (2) General Highway Department Expenses
- (3) Highway Equipment Maintenance
- (4) Sidewalk Maintenance
- (5) Street Lighting

- d. Sanitation
 - (1) Landfill
 - (2) Sewer Maintenance
 - (3) Sewer Usage Fee
 - (4) Water Rent
- e. Health
 - (1) Life Squad
 - (2) Health Officer
- f. Welfare
 - (1) General Assistance
- g. Culture and Recreation
 - (1) Public Library
 - (2) Parks & Playgrounds
 - (3) Recreation Program
 - (4) Band Concerts
 - (5) Memorial Day
- h. Public Service Enterprises
 - (1) Town Cemeteries
 - (2) Regional Airport
 - (3) Airport Insurance
- i. Debt Service
 - (1) Principal - Sewer Bond (State)
 - (2) Principal - FmHA Water Loan
 - (3) Principal - Industrial Park Bond
 - (4) Interest - Sewer Bond (State)
 - (5) Interest - FmHA Water Loan
 - (6) Interest - Fleet Water Loan
 - (7) Interest - Industrial Park Bond
 - (8) Interest - Tax Anticipation
- j. Insurance & Miscellaneous
 - (1) Insurance - Property, Liability, etc.
 - Group Health
 - Group Life/Disability
 - Workers Compensation
 - Unemployment Compensation
 - (2) FICA
 - (3) Police Retirement
 - (4) Medicare
- k. Municipal Water Department
 - (1) Operation and Maintenance Expenses
- l. Municipal Sewer Department
 - (1) Operation and Maintenance Expenses

4. To see if the Town will vote to authorize the Selectmen to borrow money by temporary loans in anticipation of taxes, or as needed.

5. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the State, Federal or another governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.

6. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by tax collector's deed by either a public auction; or advertised sealed bid; or in such other manner as determined by the Selectmen as justice may require, in accordance with RSA 80:80. The Selectmen shall have the power to establish a minimum amount for which the property is to be sold and terms and conditions of sale.

7. To see if the Town will authorize prepayment of resident taxes and to authorize the tax collector to accept prepayments as provided by RSA 80:1-a and 80:52-a.

8. To see if the Town will vote to authorize the Selectmen to accept, on behalf of the town, gifts, legacies, and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

9. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash, to the Town for any public purposes. This authorization is in accordance with RSA 31:95-e and shall remain in effect until rescinded by a vote of the town meeting.

10. To see if the Town will vote to raise and appropriate a payment of Ten Thousand Dollars (\$10,000) into the Capital Reserve Fund for the purchase of a fire truck.

11. To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000.00) for the purchase of a police cruiser, and to authorize the withdrawal of twelve thousand three hundred and sixteen dollars (\$12,316.00) plus accumulated interest from the Police Cruiser Capital Reserve Fund, the balance to be raised by taxes.

12. To see if the Town will vote to discontinue the Whitefield Backhoe Capital Reserve Fund created in 1987. Said funds with accumulated interest to date of withdrawal to be transferred to the town's general fund.

13. To see if the Town will vote to discontinue the Whitefield Payloader Capital Reserve Fund created in 1986. Said funds with accumulated interest to date of withdrawal to be transferred to the town's general fund.

14. To see if the Town will vote to raise and appropriate the sum of Fifty-one Thousand Dollars (\$51,000.00) for the purchase of a highway truck, and to authorize the withdrawal of Eleven Thousand Nine Hundred Ninety-Seven Dollars and 31/100 (\$11,997.31) plus accumulated interest from the Highway Truck Capital Reserve Fund, the balance to be raised by taxes.

15. To see if the Town will vote to raise and appropriate the sum of Four Thousand Four Hundred and Ten Dollars (\$4,410) for the purpose of hiring an engineering firm to do a conceptual design of a transfer station and compaction equipment.

16. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) for the installation of a septic tank and leechfield behind the Whitefield Fire Station.

17. To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Two Hundred Dollars (\$12,200) to pave up to three miles of road (Colby Road, South Whitefield Road, and East Whitefield Road).

18. To see if the Town will vote to raise and appropriate the sum of Fifty-Two Thousand Dollars (\$52,000) for the reconstruction of Hazen Road.

19. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Nine Hundred and Sixty Dollars (\$13,960.00) for the installation of a storm drainage sytem on Myrtle Street.

20. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) for the construction of an addition to the Whitefield Town Garage for the storage of Water Department equipment and supplies.

21. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the Expendable General Trust Fund known as the Water Department Repair and Replacement Fund.

22. To see if the Town will vote to raise and appropriate the sum of Nineteen Thousand Dollars (\$19,000.00) and to deposit the same in the Water Department Repair and Replacement Fund, and to authorize the use/transfer of the 12/31/91 Fund Balance for this purpose.

Town of Whitefield

23. To see if the Town will vote to authorize the transfer of the town-owned building located at 30 Jefferson Road (former day care building) to Tri-County Community Action.

24. To see if the Town will vote to raise and appropriate the sum of Six Thousand Eight Hundred and Sixty-Six Dollars and 93/100 (\$6,866.93) for the Weeks Home Health Center. (By Petition)

25. To see if the Town will vote to raise and appropriate the sum of Two Thousand Seven Hundred and Twenty-Five Dollars and 36/100 (\$2,725.36) as Whitefield's contribution to the White Mountain Mental Health & Developmental Services, a non-profit mental health and developmental service center. (By Petition)

26. To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) in support of the Tri-County Community Action Elderly Programs. (By Petition)

27. To see if the Town will vote to raise and appropriate the sum of Three Thousand Nine Hundred Dollars (\$3,900) in support of the Whitefield Village Center, Senior Citizens, Inc. (By Petition)

28. To see if the Town will vote to raise and appropriate the sum of Nine Hundred and Eighty-Seven Dollars (\$987) as Whitefield's contribution to the Lancaster District Court Juvenile Diversion Program. (By Petition)

29. To see if the Town will vote to raise and appropriate the sum of \$2,500 in support of the Whitefield Chamber of Commerce. (By Petition)

30. To see if the Town will vote to raise and appropriate the sum of One Thousand Three Hundred and Forty-Eight Dollars (\$1,348) for support of the Community Action Outreach Program. (By Petition)

31. To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars (\$4,500) in support of the Littleton Regional Hospital. (By Petition)

32. To transact any other business that may lawfully come before said meeting.

Given under our hands and seal of the Town this sixth day of February, 1992.

Howard Bray
Martha M. Hardiman
Stephen A. Marro

A TRUE COPY ATTEST:

HOWARD BRAY
MARTHA HARDIMAN
STEPHEN MARRO

BUDGET OF THE TOWN OF WHITEFIELD

Estimated Expenditures for the Ensuing Year, January 1, 1992 to December 31, 1992 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1991 to December 31, 1991.

Purpose of Appropriation	Appropriation 1991	Expenditures 1991	Estimated Expenditures 1992
GENERAL GOVERNMENT			
Town Officers Salaries	31,500.00	29,005.75	29,500.00
Town Officers Expenses	40,855.00	39,776.79	41,775.00
Election & Registration	1,300.00	1,410.00	3,100.00
Planning Board	3,250.00	1,406.56	3,250.00
General Govt. Bldgs.	15,733.00	10,068.34	22,400.00
Reappraisal of Property	7,500.00	7,800.00	9,200.00
Damages, Legal, Prof. Fees	11,500.00	9,675.23	15,000.00
North Country Council	0.00	0.00	1,588.00
Municipal Audit	5,000.00	5,000.00	5,150.00
Contingency Fund	12,000.00	2,000.00	10,000.00
Employee Physicals	300.00	435.00	300.00
PUBLIC SAFETY			
Police Department	97,355.00	109,846.64	107,380.00
Fire Department	30,000.00	25,907.64	29,675.00
Civil Defense	100.00	0	100.00
HGHYS, STREETS & BRIDGES			
Town Maintenance	180,000.00	186,120.60	189,820.00
Gen. Hghy. Dept. Expenses	42,350.00	44,235.85	45,000.00
Hghy. Equipment Maint	23,000.00	15,786.99	18,000.00
Sidewalk Maintenance	1,000.00	1,100.48	1,000.00
Street Lighting	15,000.00	13,979.91	13,600.00
SANITATION			
Landfill	20,300.00	20,434.40	26,039.00
Sewer Maintenance	4,000.00	1,806.56	6,000.00
Sewer Usage Fee	220.00	247.50	250.00
Water Rent	738.00	710.50	750.00
Hydrant Rental	10,000.00	10,000.00	0.00
HEALTH			
Life Squad	12,050.00	11,313.34	12,050.00
Health Officer	1,000.00	1,000.00	1,000.00

Town of Whitefield

23. To see if the Town will vote to authorize the transfer of the town-owned building located at 30 Jefferson Road (former day care building) to Tri-County Community Action.

24. To see if the Town will vote to raise and appropriate the sum of Six Thousand Eight Hundred and Sixty-Six Dollars and 93/100 (\$6,866.93) for the Weeks Home Health Center. (By Petition)

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32. To transact any other business that may lawfully come before said meeting.

Given under our hands and seal of the Town this sixth day of February, 1992.

Howard Bray
Martha M. Hardiman
Stephen A. Marro

A TRUE COPY ATTEST:

HOWARD BRAY
MARTHA HARDIMAN
STEPHEN MARRO

BUDGET OF THE TOWN OF WHITEFIELD

Estimated Expenditures for the Ensuing Year, January 1, 1992 to December 31, 1992 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1991 to December 31, 1991.

Purpose of Appropriation	Appropriation 1991	Expenditures 1991	Estimated Expenditures 1992
GENERAL GOVERNMENT			
Town Officers Salaries	31,500.00	29,005.75	29,500.00
Town Officers Expenses	40,855.00	39,776.79	41,775.00
Election & Registration	1,300.00	1,410.00	3,100.00
Planning Board	3,250.00	1,406.56	3,250.00
General Govt. Bldgs.	15,733.00	10,068.34	22,400.00
Reappraisal of Property	7,500.00	7,800.00	9,200.00
Damages, Legal, Prof. Fees	11,500.00	9,675.23	15,000.00
North Country Council	0.00	0.00	1,588.00
Municipal Audit	5,000.00	5,000.00	5,150.00
Contingency Fund	12,000.00	2,000.00	10,000.00
Employee Physicals	300.00	435.00	300.00
PUBLIC SAFETY			
Police Department	97,355.00	109,846.64	107,380.00
Fire Department	30,000.00	25,907.64	29,675.00
Civil Defense	100.00	0	100.00
HGHYS, STREETS & BRIDGES			
Town Maintenance	180,000.00	186,120.60	189,820.00
Gen. Hghy. Dept. Expenses	42,350.00	44,235.85	45,000.00
Hghy. Equipment Maint	23,000.00	15,786.99	18,000.00
Sidewalk Maintenance	1,000.00	1,100.48	1,000.00
Street Lighting	15,000.00	13,979.91	13,600.00
SANITATION			
Landfill	20,300.00	20,434.40	26,039.00
Sewer Maintenance	4,000.00	1,806.56	6,000.00
Sewer Usage Fee	220.00	247.50	250.00
Water Rent	738.00	710.50	750.00
Hydrant Rental	10,000.00	10,000.00	0.00
HEALTH			
Life Squad	12,050.00	11,313.34	12,050.00
Health Officer	1,000.00	1,000.00	1,000.00

WELFARE

General Assistance	10,000.00	13,662.15	15,000.00
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CULTURE & RECREATION

Public Library	18,000.00	18,000.00	19,500.00
Parks & Playgrounds	1,350.00	1,256.78	1,375.00
Recreation Program	8,500.00	7,266.11	9,350.00
Band Concerts	1,200.00	1,200.00	1,200.00
Memorial Day	500.00	500.00	500.00

PUBLIC SERVICE ENTERPRISES

Town Cemeteries	20,000.00	9,501.78	11,000.00
Regional Airport	5,037.00	5,037.00	5,237.00
Airport Insurance	3,350.00	2,350.00	2,350.00

DEBT SERVICE

Princ-Sewer Bond (State)	40,000.00	40,000.00	40,000.00
Princ-FmHA Water Loan	0.00	0.00	5,888.00
Princ-Industrial Pk. Bond	4,942.00	4,941.69	5,192.00
Interest-Sewer Bond (State)	49,660.00	48,361.01	45,831.00
Interest-FmHA Water Loan	0.00	0.00	18,750.00
Interest-Fleet Water Loan	0.00	0.00	25,000.00
Interest-Industrial Pk. Bond	5,814.00	5,814.11	5,564.00
Interest-Tax Anticipation	12,000.00	13,957.53	15,000.00

INSURANCE AND MISCELLANEOUS

Property, Liability, etc.	32,700.00	31,690.00	35,970.00
Group Health	61,115.00	53,493.53	61,254.00
Group Life/Disability	2,800.00	2,628.70	3,000.00
Workmens Compensation	33,246.00	33,246.00	31,553.00
Unemployment Compensation	2,000.00	2,020.41	2,500.00
FICA	17,100.00	19,017.03	18,000.00
Police Retirement	5,046.00	4,130.77	4,000.00
Medicare	4,000.00	4,772.03	5,300.00

Subtotal

904,411.00	871,914.71	980,241.00
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WATER DEPT. OPERATION & MAINT	119,130.00	123,765.70	111,700.00
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SEWER DEPT. OPERATION & MAINT	64,200.00	80,325.88	65,575.00
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WARRANT ARTICLES

Capital Reserve:

- Police Cruiser	6,000.00	6,000.00	0.00
- Fire Truck	10,000.00	10,000.00	10,000.00
- Revaluation	30,000.00	30,000.00	0.00
Multi-Purpose Tractor	30,000.00	30,000.00	0.00
Landfill Study	28,000.00	8,966.50*	0.00
Fourth Police Officer	13,629.07	13,629.07	0.00
Police Cruiser	0.00	0.00	18,000.00
Highway Truck	0.00	0.00	51,000.00
Transfer Station Design	0.00	0.00	4,410.00
Fire Station Leechfield	0.00	0.00	5,000.00
Road Paving Program	0.00	0.00	12,200.00
Hazen Road Reconstruction	0.00	0.00	52,000.00
Myrtle St. Storm Drain System	0.00	0.00	13,960.00
Town Garage Addition	0.00	0.00	15,000.00
Water Dept. R&R Fund	10,000.00	10,000.00	10,000.00
Water Dept. R&R Fund	0.00	0.00	19,000.00
Weeks Home Health Service	6,867.00	6,867.00	6,866.93
White Mtn. Mental Health	2,721.00	2,721.00	2,725.36
North Country Elderly Pgms.	3,000.00	3,000.00	3,000.00
Senior Citizens Center	3,900.00	3,900.00	3,900.00
Juvenile Diversion Pgm.	910.00	910.00	987.00
Whitefield Chamber of Com.	2,500.00	2,500.00	2,500.00
Community Action Outreach	1,260.00	1,260.00	1,348.00
Littleton Regional Hospital	6,000.00	6,000.00	4,500.00
Subtotal	\$ 338,117.07	\$339,845.15	\$413,672.29

TOTAL ALL ITEMS	\$1,242,528.07	\$1,211,759.86	\$1,393,913.29
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* Encumbrances:

Landfill Study	\$19,033.00
CDBG Water Grant	21,965.00
FmHA Water Grant & Bond	398,406.00
Feasibility Study	12,700.00



Photo Courtesy of Eileen Alexander, Coos County Democrat

BUDGET OF THE TOWN OF WHITEFIELD

Estimates of Revenue for the Ensuing Year, January 1, 1992 to December 31, 1992 compared with Estimated and Actual Revenue of the Previous Year, January 1, 1991 to December 31, 1991.

SOURCES OF REVENUE	Estimated Revenue 1991	Actual Revenue 1991	Estimated Revenue 1992
TAXES:			
Resident Taxes	\$11,000.00	\$10,870.00	\$11,000.00
National Bank Stock	22.00	24.06	25.00
Yield Tax & Interest	8,000.00	8,671.81	8,000.00
Interest & Penalties on Taxes	20,000.00	48,801.01	25,000.00
Land Use Tax and Interest	15,000.00	4,380.00	6,000.00
Sewer Tax and Interest	800.00	3,824.87	2,500.00
INTERGOVERNMENTAL REVENUES:			
Shared Revenue Block Grant	68,000.00	80,891.20	80,000.00
Railroad Tax	3,000.00	4,812.34	3,000.00
Highway Block Grant	35,000.00	36,343.39	37,992.19
State Aid-Water Pollution Pjcts.			
Principal	39,227.00	40,000.00	40,000.00
Interest	49,660.00	48,887.00	45,058.00
LICENSES AND PERMITS:			
Motor Vehicle Permit Fees	125,000.00	117,164.00	120,000.00
Dog Licenses	600.00	705.00	700.00
Marriage Licenses & VS	0.00	714.00	700.00
Business Licenses, Permits & Filing Fees	4,500.00	5,858.82	5,500.00
CHARGES FOR SERVICES:			
Income from Departments	14,000.00	17,756.89	15,000.00
Rental of Town Property	6,000.00	14,951.34	10,000.00
MISCELLANEOUS REVENUES:			
Interest on Deposits	15,000.00	13,242.22	13,000.00
Sale of Town Property	15,000.00	39,847.09	20,000.00
Bank Dividends	225.00	136.00	150.00
Capital Reserve Withdrawals	23,355.03	23,355.03	52,316.00
Whitefield Power & Light- Additional Payment	79,000.00	76,133.85	75,000.00
BC/BS Insurance Reimbursement	12,000.00	16,143.23	13,000.00

Workers Comp. & Unemployment

Comp. Dividends & Reimb.	22,000.00	27,405.93	25,000.00
FICA Reimbursement	6,000.00	4,525.12	5,000.00
Life/Disability Ins. Reimb.	0.00	372.75	300.00
Property/Liability Ins. Reimb.	0.00	1,554.43	1,500.00
Trust Fund Income	0.00	1,083.39	1,200.00
1991 Fund Balance Transfer	0.00	0.00	19,000.00

OTHER FINANCING SOURCES:

CDBG - Water Grant	350,000.00	222,675.00	21,965.00
FmHA - Water Bond & Grant	1,572,988.16	1,296,500.00	398,406.00
Feasibility Study	0.00	0.00	12,700.00
Income from Water Department	119,130.00	137,984.89	111,700.00
Income from Sewer Department	64,200.00	70,447.73	65,575.00
Fund Balance	--Determined by Dept. of Revenue Admin.--		

Total Revenues

\$2,678,707.19	\$2,376,062.39	\$1,246,287.19
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Photo Courtesy of Jill Brooks, Coos County Democrat

INVENTORY

Land	\$ 9,880,687
Buildings	27,657,278
Utilities	2,872,879
Mobile Homes	<u>988,200</u>
Total Valuation Before Exemptions	41,399,044
Less: Elderly & Blind Exemptions	<u>(575,000)</u>
Net Valuation on Which Tax Rate is Computed	\$40,824,044

SUMMARY OF APPROPRIATIONS

Total Town Appropriations	\$ 1,242,528
Less Revenue and Credits	<u>(894,783)</u>
Net Town Appropriation	347,745
Net School Tax Assessment	1,608,560
County Tax Assessment	<u>234,559</u>
Total of Town, School and County	2,190,864
Less Total Business Profits Tax Reimb.	(52,803)
Plus War Service Credits	18,700
Plus Overlay	26,509
Less Credits	<u>(18,700)</u>
Property Taxes to be Raised:	<u>\$ 2,164,570</u>

Tax Rate is Computed as Follows:

Property Taxes to be Raised:	\$2,164,570	
		= \$53.48
Divided by Valuation:	<u>\$40,824,044</u>	

COMPARISON OF TAX RATE

	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>
Town	9.22	9.64	6.90	7.73	10.28	6.05	9.59	8.64
County	5.67	6.29	6.64	5.51	4.43	3.44	3.25	2.74
School	<u>38.59</u>	<u>35.81</u>	<u>27.73</u>	<u>27.14</u>	<u>24.64</u>	<u>25.73</u>	<u>24.12</u>	<u>26.01</u>
Total	53.48	51.74	41.27	40.38	39.35	35.22	36.96	37.39

NOTE: TAX RATE IS DETERMINED BY NH DEPT. OF REVENUE ADMIN. BASED ON
ESTIMATED REVENUES & CREDITS AS OF OCTOBER 1.

TREASURER'S REPORT

Cash on Hand, January 1, 1991		\$368,291.77
Plus 1991 Receipts:		
Tax Collector	\$2,371,184.48	
Town Clerk	123,966.82	
Selectmen	<u>2,765,014.56</u>	
		\$5,260,165.86
		\$5,628,457.63
Less:		
By Paid Order Selectmen		<u>\$5,305,793.52</u>
		322,664.11



Photo Courtesy of Jill Brooks, Coos County Democrat

Town of Whitefield

WATER DEPARTMENT

12/31/91

<u>PURPOSE OF APPROPRIATION</u>	<u>1991 APPROP</u>	<u>1991 EXPENDED</u>	<u>1992 EST APPROP</u>
Superintendent's Wages	23,750	23,593.31	24,925
Collector's Wages	2,500	2,140.92	2,750
Certification	1,200	600.00	---
Electricity	50,000	49,165.42	30,000
Equipment Hire	400	300.00	500
FICA/Medicare	2,800	2,948.77	3,000
Gas, Oil, Tires	1,200	2,290.79	1,500
Group Insurance:			
W. Placey-BC/BS	3,450	3,392.99	3,450
" L/D	220	213.00	220
L. Wells-BC/BS	3,000	2,297.16	---
" L/D, Uniforms	475	444.48	480
W/C, U/C	2,000	3,242.60	3,100
Heat	---	---	500
Insurance-Pickup	585	584.00	585
Outside Labor	100	150.00	300
Labor	11,000	12,812.16	11,500
Misc Expenses	---	1,826.10	1,500
Office Supplies	200	265.07	400
Repair & Supplies	10,000	12,548.27	9,500
Refunds & Reimbursements	---	49.58	---
Taxes	2,400	2,799.00	3,000
Telephone	850	725.08	1,990
Water Testing	3,000	1,377.00	2,500
Water Main Replacement	---	---	10,000
	<u>119,130</u>	<u>123,765.70</u>	<u>111,700</u>

REVENUE

<u>INCOME:</u>	<u>1991 EST REVENUE</u>	<u>1991 ACTUAL</u>	<u>1992 EST REVENUE</u>
Water Rents	104,130	122,440.65	106,700
Job Works	4,000	4,450.22	4,000
Interest Income	1,000	1,094.02	1,000
Hydrant Rental	10,000	10,000.00	---
	<u>119,130</u>	<u>137,984.89</u>	<u>111,700</u>

WATER DEPARTMENT FINANCIAL STATEMENT

Cash on hand January 1, 1991

\$ 7,082.01

INCOME:

Water Rents	\$ 122,440.65
Job Works	4,450.22
Interest Income	1,094.02
Hydrant Rental	<u>10,000.00</u>

\$ 137,984.89

EXPENSES:

Superintendent's Wages	\$ 23,593.31
Collector's Wages	2,140.92
Certification	600.00
Electricity	49,165.42
Equipment Hire	300.00
FICA/Medicare	2,948.77
Gas, Oil, Tires	2,290.79
Group Insurance:	
W. Placey-BC/BS	3,392.99
" L/D	213.00
L. Wells-BC/BS	2,297.16
" L/D, Uniforms	444.48
W/C, U/C	3,242.60
Insurance-Pickup	584.00
Outside Labor	150.00
Labor	12,812.16
Misc Expenses	1,826.10
Office Supplies	265.07
Repairs & Supplies	12,548.27
Refunds & Reimbursements	49.58
Taxes	2,799.00
Telephone	725.08
Water Testing	<u>1,377.00</u>

\$ 123,765.70

Cash on hand December 31, 1991

\$ 21,301.20

SEWER DEPARTMENT

12/31/91

PURPOSE OF APPROPRIATION	1991 APPROP	1991 EXPENDED	1992 EST APPROP
Operator's Wages	16,500	16,500.12	17,325
Assistant Operator	1,000	80.00	1,000
Collector's Wages	2,500	1,951.66	2,500
BC/BS	900	1,148.57	---
Chemicals/HCL Gas	1,000	795.25	1,000
Electricity	11,000	11,743.13	11,000
FICA/Medicare	2,000	1,534.83	2,000
Fuel, Gas, Oil	500	214.38	500
Insurance:			
W/C,U/C,L/D,Uniforms	1,500	1,543.92	800
Labor	5,000	1,611.89	2,000
New Equipment	2,000	---	2,000
Office Supplies	600	363.80	500
Repairs & Supplies	7,000	20,089.18	7,000
Telephone	800	687.12	800
Water Rent	500	519.12	550
Misc Expenses	1,200	1,460.41	1,200
Refunds & Reimbursements	300	82.50	300
Insurance Claim	---	---	---
Certificate of Deposit	<u>9,900</u>	<u>20,000.00</u>	<u>15,100</u>
	64,200	80,325.88	65,575

REVENUE

INCOME	1991 EST REVENUE	1991 ACTUAL	1992 EST INCOME
Sewer Usage Fees	56,500	59,639.59	56,200
Sewer Hook-up	2,000	1,500.00	1,500
Septage Fees	2,000	3,084.00	2,280
Reimburse, Uncollected	1,700	4,264.87	3,695
Interest Income	2,000	1,931.82	1,900
Bank Adjustment	<u>---</u>	<u>27.45</u>	<u>---</u>
	64,200	70,447.73	65,575

SEWER DEPARTMENT FINANCIAL STATEMENT

Cash on hand January 1, 1991

\$ 42,136.66

INCOME:

Sewer Usage Fess	\$ 59,639.59
Sewer Hook-up	1,500.00
Septage Fees	3,084.00
Reimbursement	440.00
Reimburse Uncollected	3,824.87
Interest Income	1,931.82
Bank Adjustment	<u>27.45</u>

\$ 70,447.73

EXPENSES:

Operator's Wages	\$ 16,500.12
Assistant Operator	80.00
Collector	1,951.66
BC/BS	1,148.57
Chemicals	795.25
Electricity	11,743.13
FICA/Medicare	1,534.83
Fuel, Gas, Oil	214.38
Insurance: W/C,U/C,L/D,Uniforms	1,543.92
New Equipment	---
Office Supplies	363.80
Repairs & Supplies	20,089.18
Telephone	687.12
Water Rent	519.12
Misc Expenses	1,460.41
Refunds & Reimbursements	82.50
Certificate of Deposit	20,000.00
Labor	<u>1,611.89</u>

\$ 80,325.88

Cash on hand December 31, 1991

\$ 32,258.51

SUMMARY OF WARRANTS

Fiscal Year Ended December 31, 1991

D E B I T S

UNCOLLECTED TAXES:	<u>1991</u>	<u>1990</u>	<u>Prior</u>
Property Taxes		\$ 352,600.15	\$ 271.36
Resident Taxes		2,040.00	340.00
Land Use Change Tax		2,880.00	
Yield Taxes		1,521.97	
TAXES COMMITTED TO COLLECTOR:			
Property Taxes	\$2,200,347.93		
Resident Taxes	12,470.00		
National Bank Stock	24.06		
Land Use Change Tax	1,500.00		
Yield Taxes	7,467.26		
ADDED TAXES:			
Property Taxes	279.16	1,679.31	
Resident Taxes	340.00		
OVERPAYMENTS:			
a/c Property Taxes	1,176.16		
INTEREST COLLECTED ON			
DELINQUENT TAXES	3,158.56	24,323.09	
PENALTIES COLLECTED ON			
RESIDENT TAXES	<u>30.00</u>	<u>113.00</u>	<u>15.00</u>
TOTAL DEBITS	\$2,226,793.13	\$385,157.52	\$ 626.36

JONNA ROBINSON
TAX COLLECTOR



Photo Courtesy of Eileen Alexander, Coos County Democrat

SUMMARY OF WARRANTS

Fiscal Year Ended December 31, 1991

C R E D I T S

	<u>1991</u>	<u>1990</u>	<u>Prior</u>
REMITTANCES TO TREASURER:			
Property Taxes	\$1,806,819.29	\$354,279.46	\$ 15.17
Resident Taxes	9,590.00	1,130.00	150.00
Land Use Change Tax	1,500.00	2,880.00	
Yield Taxes	6,937.84	1,521.97	
National Bank Stock	24.06		
Inventory Penalties	1,214.45		
Interest on Taxes	3,158.56	24,323.09	
Penalties on Resident Tax	30.00	113.00	15.00
ABATEMENTS MADE DURING YEAR:			
Property Taxes	1,676.44		256.19
Resident Taxes	1,060.00	590.00	160.00
Deeded To Town (Property Tax)	477.30		
UNCOLLECTED TAXES END OF FISCAL YEAR:			
Property Taxes	391,615.77		
Resident Taxes	2,170.00	320.00	30.00
Yield Taxes	529.42		
TOTAL CREDITS	\$2,226,793.13	\$385,177.52	\$626.36



Photo Courtesy of Eileen Alexander, Coos County Democrat

SUMMARY OF TAX SALE ACCOUNTS

Fiscal Year Ended December 31, 1991

<u>DEBITS:</u>	<u>1990</u>	<u>1989</u>	<u>Prior</u>
Balance of Unredeemed Taxes - Beginning of Fiscal Year		\$ 88,783.36	\$ 17,877.14
Taxes Sold to Town During Current Fiscal Year	\$181,927.12		
Interest Collected After Sale	<u>4,710.01</u>	<u>8,640.54</u>	<u>5,473.29</u>
TOTAL DEBITS	\$186,637.13	\$ 97,423.90	\$ 23,350.43
 <u>CREDITS:</u>			
Remittance to Treasurer During Year - Redemptions	\$ 74,771.71	\$ 45,995.07	\$ 16,572.07
Interest & Cost After Sale	4,710.01	8,640.54	5,473.29
Abatements During Year	57.40	42.54	
Deeded During Year	1,069.53	1,348.07	1,305.07
Unredeemed Taxes End of Year	<u>106,028.48</u>	<u>41,397.68</u>	<u> </u>
TOTAL CREDITS	\$186,637.13	\$ 97,423.90	\$ 23,350.43

JONNA ROBINSON
TAX COLLECTOR



Photo Courtesy of Eileen Alexander, Coos County Democrat

TOWN CLERKDEBITS

MOTOR VEHICLE PERMITS ISSUED		\$117,164.00
DOG LICENSES ISSUED		
TOWN OF WHITEFIELD	636.50	
STATE OF NH (FEES)	<u>68.50</u>	705.00
FILING FEES		6.00
FEES		5,377.82
MARRIAGE LICENSES & VS STATE		714.00
		<hr/>
		\$123,966.82

CREDITS

REMITTANCES TO TREASURER:

MOTOR VEHICLE PERMITS		\$117,164.00
DOG LICENSES		705.00
FILING FEES		6.00
FEES		5,377.82
MARRIAGE LICENSES & VS STATE		714.00
		<hr/>
		\$123,966.82

TOTAL PERMITS ISSUED: 2,158



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RECEIPTS

LICENSES, PERMITS AND FILING FEES:

Town Clerk Fees & Filing Fees	\$5,383.82	
Selectmen's Office	<u>475.00</u>	
		\$ 5,858.82

STATE OF NEW HAMPSHIRE:

Shared Revenue	\$ 80,891.20	
Highway Block Grant	36,343.39	
State Sewer Bond Reimbursement	88,887.00	
Failroad Tax Credit	<u>4,812.34</u>	
		\$ 210,933.93

INCOME FROM DEPARTMENTS:

Police Department	9,454.00	
Life Squad	6,573.43	
Town Officer's Expenses	216.59	
Highway Department	274.16	
Fire Department	204.40	
Planning Board	1,005.81	
Landfill	<u>28.50</u>	
		\$ 17,756.89

OTHER RECEIPTS & REIMBURSEMENTS:

FICA & Police Retirement	4,525.12	
BC/BS	16,143.23	
Unemployment & Worker's Comp.	27,405.93	
Life & Disability Ins.	372.75	
Property/Liability Insurance	1,554.43	
Water Department	38,546.39	
Sewer Department	20,063.67	
Airport Salary Reimbursement	<u>1,800.00</u>	
		\$ 110,411.52

RECEIPTS - CONTINUED

OTHER:

Marriage Licenses & VS State	\$	714.00	
Fines & Tickets		1,271.00	
Interest on Deposits		13,242.22	
Dividends		136.00	
Sale of Town Property		39,847.09	
Whitefield Power & Light		76,133.85	
Tax Collector		2,369,945.97	
Motor Vehicle Fees		117,164.00	
Dog Licenses		705.00	
Capital Reserve		23,355.03	
Tax Anticipation Notes (Repaid)		650,000.00	
Rental of Town Property		14,951.34	
C.D.B.G. Water Project		222,675.00	
FmHA Water Project		1,296,500.00	
Trust Fund Income		1,083.39	
Inventory Penalties		1,214.45	
National Bank Stock		24.06	
Children's Center Reimbursement		1,024.39	
Postage Reimbursement		251.01	
Stewart McKinney Federal Homeless Grant		1,000.00	
Miscellaneous Income		25,318.57	
Miscellaneous Reimbursements to			
Offset Expenses		58,648.33	
			\$4,915,204.70
TOTAL RECEIPTS			\$5,260,165.86



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DISBURSEMENTS

MAJOR HEADINGS:

General Government	\$106,577.69
Public Safety - Police	109,846.64
Public Safety - Fire	25,907.64
Highway	261,223.83
Sanitation	33,198.96
Health	12,313.34
Welfare	13,662.15
Culture and Recreation	28,222.89
Public Service Enterprises	16,888.78
Debt Service	113,074.34
Insurance - Property/Liability	31,690.00
- Workers Compensation	33,246.00
- Unemployment Compensation	2,020.41
- Blue Cross/Blue Shield	53,493.53
- Life/Disability	2,628.70
- Social Security/Police Retirement/ Medicare	27,919.83
Water Department (reimbursable)	38,546.39
Sewer Department (reimbursable)	20,063.67
Capital Reserve	46,000.00
Warrant Articles	89,753.62
Miscellaneous Reimbursements Offset by Receipts	103,922.00
Tax Anticipation Notes	650,000.00
Tax Sale - Offset by Receipts	181,878.00
Abatements and Refunds	18,936.59
School District Assessment	1,513,907.91
Coos County Assessment	234,559.00
CDBG Water Project Encumbrance	222,675.97
FmHA Water Project Encumbrance	1,296,500.00
John Dodge Land Encumbrance	15,476.23
30 Jefferson Road Building Expenses	1,659.41
TOTAL GENERAL FUND DISBURSEMENTS	\$5,305,793.52



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PAYMENTSTOWN OFFICERS' SALARIES

Martha Hardiman, Chairperson, Board of Selectmen	\$ 1,200.00
Howard Bray, Selectman	1,000.00
Stephen Marro, Selectman	800.00
Linda Mai, Treasurer	500.00
Jonna Robinson, Town Clerk/Tax Collector	18,900.00
Kathleen Dunlap, Deputy Town Clerk/Tax Collector	6,006.47
Eileen Alexander, Clerk	599.28

 \$29,005.75

Less Reimbursements (5,074.00)

 Net Expenditure 23,931.75

Appropriation 31,500.00

 Balance of Appropriation \$ 7,568.25
TOWN OFFICERS' EXPENSES

Dog Tags and Licenses	\$ 86.28
Tax Map Update	842.48
Dues	70.00
New Equipment	0.00
Registry of Deeds	189.97
Salaries: Judith Ramsdell	18,461.44
Eileen Alexander	1,094.14
Kathleen Dunlap	4,435.97
Telephone	1,689.58
Rentals and Repairs	150.75
Service Contracts	2,809.84
Office Supplies	1,696.51
Postage	3,582.56
Mileage/Travel/Miscellaneous	804.72
Advertisting & Public Notices	1,085.50
Tax Bills	386.59
Books/Forms	984.91
Town Reports	1,405.55

 \$39,776.79

Less Reimbursments (468.00)

 Net Expenditures 39,308.79

Appropriation 40,855.00

 Balance of Appropriation \$ 1,546.21

GENERAL GOVERNMENT EXPENSES

Audit	\$ 5,000.00
Employee Physicals	435.00
Damages, Professional & Legal Fees	9,675.23
Reappraisal of Property	7,800.00
Contingency Fund	2,000.00
	<hr/>
	\$24,910.23
Appropriation	36,300.00
	<hr/>
Balance of Appropriation	\$11,389.77

GENERAL GOVERNMENT BUILDINGS

Cleaning Labor	\$ 699.98
Maintenance Labor	53.33
Electricity	1,906.11
Fuel	3,079.29
Cleaning Supplies	89.53
Equipment and Repairs:	
Town Garage - Repairs	117.90
Town Hall - New Door Lock	69.50
Police Dept. Door Repairs	43.15
Phone System Repairs	70.00
Mail Machine	1,174.80
Repairs to Furnace	416.75
Library - Repointing	1,623.00
Fire Station - Furnace Repairs	20.00
Overhead Door Repairs	188.00
Bulbs	99.00
Miscellaneous Supplies & Repairs	418.00
	<hr/>
	\$10,068.34
Appropriation	15,733.00
Balance of Appropriation	\$ 5,664.66

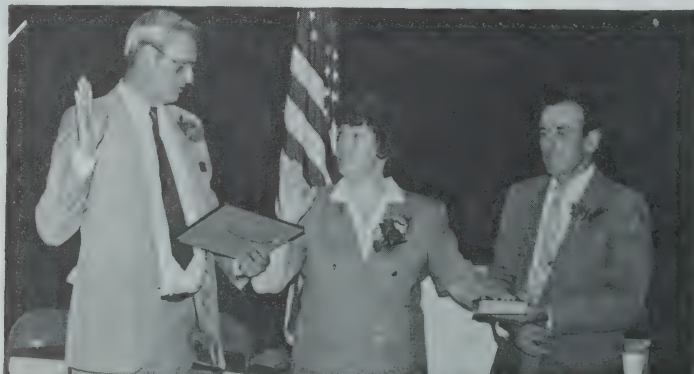


Photo Courtesy of Eleanor Gardner, The Courier

ELECTION & REGISTRATION

Sound System Rental	\$ 175.00
Ballot Clerks	146.32
Moderator	50.05
Supervisors of Checklist	575.15
Meals & Refreshments	106.50
Ballots, Checklists	157.50
Public Notices	199.50
Postage/Miscellaneous	0.00
	<hr/>
	\$ 1,410.02
Appropriation	1,300.00
	<hr/>
Overdraft	\$ (110.02)

PLANNING BOARD

Postage & Supplies	\$ 64.33
Registry of Deeds	817.99
Clerical	313.75
Miscellaneous	106.74
Zoning Regulations	103.75
	<hr/>
	\$ 1,406.56
Less Reimbursements	(1,006.00)
Net Expenditures	\$ 400.56
Appropriation	3,250.00
Balance of Appropriation	\$ 2,849.44



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POLICE DEPARTMENT

Salaries (includes special duty which is reimbursed)	\$94,974.96
Professional Dues	36.95
Film & Developing	194.85
Training	0.00
Firearms & Ammunition	408.54
Uniforms	1,184.30
Vet	495.00
Cleaning Labor	693.32
Telephone	3,028.01
Gasoline	4,468.92
Repairs/Supplies/Equipment	471.63
Postage	82.66
Mileage & Meals	712.25
Books & Office Supplies	1,129.29
Miscellaneous	101.44
Computer Supplies	47.00
Cruiser Maintenance	1,707.52
Conventions & Seminars	110.00
	<hr/>
	\$109,846.64
Less Reimbursements	(10,715.00)
	<hr/>
Net Expenditures	99,131.64
Appropriation	<u>97,355.00</u>
Overdraft	<u>\$(1,776.64)</u>

CIVIL DEFENSE

Appropriation	\$ 100.00
Expenditures	0
	<hr/>
Balance of Appropriation	\$ 100.00



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FIRE DEPARTMENT

Salaries: Warden & Assistant Warden	\$ 402.80
Fire Chief - W. A. Placey	365.00
Clerk	100.00
Firemen Salaries	6,119.00
Training	1,662.65
Dues	105.00
Cleaning Labor	693.97
Telephone	613.65
Electricity	1,015.89
Fuel	2,878.30
Gas & Oil	515.29
Repairs & Supplies	4,831.24
Miscellaneous	0.00
Equipment	6,605.45
	<hr/>
	\$25,907.64
Less Reimbursements	(204.00)
	<hr/>
Net Expenditures	\$25,703.64
Appropriation	30,000.00
	<hr/>
Balance of Appropriation	\$ 4,296.36

TOWN MAINTENANCE

Chloride	\$ 1,300.00
Contract Services	4,134.90
Salt	17,687.87
Sand & Gravel	47,025.05
Payroll	98,713.40
Gas & Grader Fuel	15,930.39
Lubricants & Motor Oil	1,228.99
Miscellaneous	100.00
	<hr/>
	\$186,120.60
Less Reimbursements	(2,982.00)
	<hr/>
Net Expenditures	\$183,138.60
Appropriation	180,000.00
	<hr/>
Overdraft	\$ (3,138.60)

Town of Whitefield

GENERAL HIGHWAY DEPARTMENT EXPENSES

Culverts	\$ 947.41
Street Signs	1,235.66
Capital Equipment	4,287.50
Oxygen/Acetylene	816.98
Uniforms	4,010.25
Asphalt/Hot Mix/Cold Patch	22,683.63
Telephone	877.25
Electricity	2,406.87
Fuel-Town Garage	3,135.13
Shop Supplies	2,747.76
Miscellaneous	1,087.41
	<hr/>
	\$44,235.85
Appropriation	42,350.00
	<hr/>
Overdraft	\$ (1,885.85)

HIGHWAY EQUIPMENT MAINTENANCE

Expenditures	\$15,786.99
Appropriation	23,000.00
	<hr/>
Balance of Appropriation	\$ 7,213.01

STREET LIGHTING

Expenditures	\$13,979.91
Appropriation	15,000.00
	<hr/>
Balance of Appropriation	\$ 1,020.09

SIDEWALK MAINTENANCE

Expenditures	\$ 1,100.48
Appropriation	1,000.00
	<hr/>
Overdraft	\$ (100.48)

LANDFILL

Airspace	\$ 0.00
Labor	\$11,469.19
Diesel Fuel & Oil	589.96
Miscellaneous	471.60
Payloader Maintenance	6,013.65
Contract Services	1,890.00
	<hr/>
	\$20,434.40
Less Reimbursements	(29.00)
	<hr/>
Net Expenditures	\$20,405.40
Appropriation	<u>20,300.00</u>
Overdraft	\$ (105.40)

SEWER MAINTENANCE

Sewer Usage Fee	\$ 247.50
Miscellaneous Labor & Materials	1,806.56
	<hr/>
	\$ 2,054.06
Appropriation	4,220.00
	<hr/>
Balance of Appropriation	\$ 2,165.94

WATER RENT

Hydrant Rental	\$10,000.00
Water Usage Fee	710.50
	<hr/>
	\$10,710.50
Appropriation	10,738.00
	<hr/>
Balance of Appropriation	\$ 27.50

LIFE SQUAD

Payroll	\$ 6,570.00
Training Courses	1,325.55
Gasoline	347.45
Repairs & Supplies	3,070.34
	<hr/>
	\$11,313.34
Less Reimbursements - Calls	(6,573.00)
	<hr/>
Net Expenditures	4,740.34
Appropriation	12,050.00
	<hr/>
Balance of Appropriation	\$ 7,309.66

HEALTH OFFICER

Health Officer - J. F. Ciccarelli	\$ 1,000.00
Appropriation	1,000.00
	<hr/>
Balance of Appropriation	\$ 0

PUBLIC WELFARE

Expenditures	\$13,662.15
Appropriation	10,000.00
	<hr/>
Overdraft	\$(3,662.15)

LIBRARY

Whitefield Public Library	\$18,000.00
Appropriation	18,000.00
	<hr/>
Balance of Appropriation	\$ 0

BAND CONCERTS

Band Concert Account	\$ 1,200.00
Appropriation	1,200.00
	<hr/>
Balance of Appropriation	\$ 0

MEMORIAL DAY

Ingerson-Smith Post	\$ 500.00
Appropriation	500.00
	<hr/>
Balance of Appropriation	\$ 0

PARKS & PLAYGROUNDS

Electricity-Common	315.29
Electricity-Rink	154.56
Repairs & Supplies	786.93
	<hr/>
	\$ 1,256.78
Appropriation	1,350.00
	<hr/>
Balance of Appropriation	\$ 93.22

RECREATION PROGRAM

Winter Program	\$ 200.00
Payroll-Director	70.00
Payroll-Staff	3,039.00
Equipment/Supplies	1,045.11
Bus Expenses/Mileage	2,312.00
Ads/Miscellaneous	0.00
	<hr/>
	\$ 7,266.11
Appropriation	8,500.00
	<hr/>
Balance of Appropriation	\$ 1,233.89

CEMETERY

Whitefield Cemetery Association	\$ 9,501.78
Less Trust Fund Income	(1,083.39)
	<hr/>
Net Expenditure	8,418.39
Appropriation	20,000.00
	<hr/>
Balance of Appropriation	\$11,581.61

AIRPORT

Mt. Washington Regional Airport - Insurance	\$ 2,350.00
Mt. Washington Regional Airport - Appropriation	5,037.00
	<hr/>
	\$ 7,387.00
Appropriation	8,387.00
	<hr/>
Balance of Appropriation	\$ 1,000.00

DEBT SERVICEPRINCIPAL PAYMENTS

Connecticut National Bank-Sewer Bond	\$40,000.00
Less Reimbursement	(40,000.00)
	<hr/>
Net Expenditure	\$ 0.00
Appropriation	40,000.00
	<hr/>
Balance of Appropriation	\$40,000.00
	<hr/>
Farmers Home Administration-Industrial Pk. Bond	\$ 4,941.69
Appropriation	4,942.00
	<hr/>
Balance of Appropriation	\$.31

INTEREST PAYMENTS

Connecticut National Bank-Sewer Bond	\$48,361.01
Less Reimbursement	(48,887.00)
	<hr/>
Net Expenditure	(525.99)
Appropriation	49,660.00
	<hr/>
Balance of Appropriation	\$50,185.99
	<hr/>
Farmers Home Administration-Industrial Pk. Bond	\$ 5,814.11
Appropriation	5,814.00
	<hr/>
Overdraft	\$ (.11)
	<hr/>
Tax Anticipation Note	\$13,957.53
Appropriation	<u>12,000.00</u>
	<hr/>
Overdraft	\$ (1,957.53)

CAPITAL RESERVE FUND

Police Cruiser	\$ 6,000.00
Revaluation	30,000.00
Fire Truck	10,000.00
	<hr/>
	\$46,000.00
Appropriation	46,000.00
	<hr/>
Balance of Appropriation	\$ 0

INSURANCEGroup Health

Blue Cross/Blue Shield	\$53,493.53
Less Reimbursements	(10,144.96)
	<hr/>
Net Expenditures	43,348.57
Appropriation	61,115.00
	<hr/>
Balance of Appropriation	\$17,766.43

Group Life/Disability

New Hampshire Municipal Association	\$ 2,628.70
Less Reimbursements	(373.00)
	<hr/>
Net Expenditures	2,255.70
Appropriation	2,800.00
	<hr/>
Balance of Appropriation	\$ 544.30

Property & Liability

New Hampshire Municipal Association	\$29,249.00
Geo. M. Stevens & Son Co.	1,064.00
Alexander & Alexander	1,377.00
	<hr/>
	\$31,690.00
Less Reimbursements	(1,554.00)
	<hr/>
Net Expenditures	30,136.00
Appropriation	32,700.00
	<hr/>
Balance of Appropriation	\$ 2,564.00

INSURANCE - CONTINUEDUnemployment Compensation

Compensation Funds of N.H./Unemployment Fund	\$ 2,020.41
Less Reimbursements	(758.00)
	<hr/>
Net Expenditure	1,262.41
Appropriation	2,000.00
	<hr/>
Balance of Appropriation	\$ 737.59

Workers Compensation

Compensation Funds of N.H./Workers' Comp. Fund	\$33,246.00
Less Reimbursements	(26,647.00)
	<hr/>
Net Expenditures	\$ 6,599.00
Appropriation	33,246.00
	<hr/>
Balance of Appropriation	\$26,647.00

RETIREMENTPolice Retirement

New Hampshire Retirement System	\$ 4,130.77
Appropriation	5,046.00
	<hr/>
Balance of Appropriation	\$ 915.23

Social Security and Medicare

Social Security	\$19,017.03
Medicare	4,772.03
	<hr/>
Total Expenditures	\$23,789.06
Less Reimbursements	(4,526.00)
	<hr/>
Net Expenditures	19,263.06
Appropriation	21,100.00
	<hr/>
Balance of Appropriation	\$ 1,836.94

WARRANT ARTICLES

Multi-Purpose Tractor - Article #12	\$30,000.00
Littleton Regional Hospital - Article #21	6,000.00
White Mountain Mental Health - Article #15	2,721.18
Landfill Study - Article #13	8,966.50
Fourth Police Officer - Article #23	13,629.00
Weeks Home Health - Article #14	6,867.00
Senior Citizen's Center - Article #17	3,899.94
North Country Elderly - Article #16	3,000.00
Lancaster Juvenile Diversion Program - Article #18	910.00
Community Action Program - Article #20	1,260.00
Chamber of Commerce - Article #19	2,500.00
Expendable Trust - Water Dept. - Article #22	10,000.00
	<hr/>
	\$ 89,753.62
Appropriation	<u>108,787.00</u>
Balance of Appropriation	\$ 19,033.38

To Be Encumbered for Expenditure
in 1992 for:

C.D.B.G. Water Grant	\$ 21,965.00
FmHA Water Grant & Bond	398,406.00
Landfill Study	19,033.00
Feasibility Study	12,700.00
	<hr/>
	452,104.00

ENCUMBRANCES FROM 1990

FmHA Water Project	\$1,296,500.00
CDBG Water Project	222,675.00
John Dodge Land	15,476.23
	<hr/>
	\$1,534,651.23
Appropriation	<u>\$1,939,988.00</u>
Balance of Appropriation	<hr/> 405,336.77

SALARIESTOWN OFFICE

Judith Ramsdell, Administrative Assistant	\$ 18,461.44	
Jonna Robinson, Town Clerk/Tax Collector	18,900.00	
Kathleen Dunlap, Deputy Town Clerk/Tax Collector/Sewer & Water Department Collector	14,476.00	
Eileen Alexander, Clerk	<u>1,752.44</u>	
		\$ 53,589.88

RECREATION DEPARTMENT

Diane Argereow	\$ 847.50	
Ellen Hennessey	182.00	
Alec Hoverman	562.50	
Jacqueline Hoverman	182.00	
Leah Holz	102.75	
Timothy Mason	762.00	
Kurt Severance	<u>470.25</u>	
		\$ 3,109.00

HEALTH OFFICER

Joseph Ciccarelli	\$ 1,000.00
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SEWER DEPARTMENT

William Robinson, Superintendent	\$ 16,500.12	
Larry Wells	<u>1,611.89</u>	
		\$ 18,112.01

WATER DEPARTMENT

W. A. Placey, Superintendent	\$ 23,593.31	
Larry Wells	<u>9,174.13</u>	
		\$ 32,767.44

SALARIES

POLICE DEPARTMENT

Joseph Ciccarelli, Chief	\$ 25,613.52
Glenn Brooks, Sargent	22,529.37
Gregory Hatfield, Patrolman	3,684.70
Kevin Jordan, Patrolman	21,161.92
Michael Stevens, Patrolman	18,535.50
Donna Pallaria, Clerk & Special Officer	7,186.25

SPECIALS

Marcel Deveau	595.00
Leo Enos	105.00
Kenneth Jordan	1,068.00
Steve Jordan	852.00
William Smalley, III	670.70
Wilford Tompkins	<u>228.00</u>

\$ 102,229.96

HIGHWAY DEPARTMENT

Glenn Bergin	\$ 518.75
Raymond Belanger	4,876.12
Edwin Betz	21,538.30
Neil Brown	8,856.09
Irving Carpenter	3,877.50
Bradley Gooden	17,585.00
Philip Morris	23,111.91
Robert Ramsdell	240.00
Robert Smalley	11,768.51
Alan Smith	60.00
Irving Tate	691.88
Edward Tibbets	18,628.94
Larry Wells	<u>2,107.62</u>

\$ 113,860.62

Highway Department Payroll Allocated as follows:

Highway	\$98,713.40	Sewer Department	\$ 40.00
Landfill	11,469.19	Water Department	3,638.03
			\$ 113,860.62

REPORT OF TRUSTEES OF TRUST FUNDS

For Year Ending December 31, 1991

Purpose	-----PRINCIPAL-----			-----INCOME-----		
	Balance Beg.Yr.	Funds Created	With- Drawals	Balance End.Yr.	Income DuringYr.	Amount Expended End.Yr.
COMMON TRUST FUNDS:						
Cemetery Funds	63,869	2,645	4,296	62,218	2,553	1,318
Walker-Gove/Library	1,500			1,500	138	42
E.H. Jordan/Library	500			500	46	14
A.B. White Post/Flag	100			100	381	20
Melissa Hamilton/Lib.	2,000			2,000	0	166
Sewer Dept.-Mainten.					218	
& Eqpt. Replacement	50,000	20,000		70,000	7,217	4,652
Weeks Family Lot/Cem.	5,000			5,000	207	112
CAPITAL RESERVE FUNDS:						
Fire Truck	15,000	10,000		25,000	675	878
Payloader	3,000			3,000	738	222
Revaluation	52,000	30,000		82,000	8,036	3,529
Highway Truck	11,000			11,000	386	611
Closure of Landfill	30,000		1,494	28,506	5,331	2,184
Highway Backhoe	20,000			20,000	2,686	1,357
Multi-Purpose Tractor	12,228		12,228	0	1,342	819
Police Cruiser	6,000	6,000		12,000	0	316
Water Dept. R&R Fund	10,000	10,000		20,000	0	526

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

Francis Matott
Jean Bennion
TRUSTEES OF TRUST FUNDS

WHITEFIELD AMBULANCE SERVICE

Your Emergency Medical Service Telephone Number is 837-9901.

1991 has been a very busy year for the Whitefield Ambulance Service. Training in 1991 was extensive with three of our members going from Advanced First Aid certification to Emergency Medical Technician certification. These same members also completed training and became certified in Automatic Defibrillation. This makes all members of the Ambulance Service certified EMT-D's.

We feel this is a great accomplishment. Much of the training for 1991 was a joint effort between the Ambulance Service and the Fire Department. The Ambulance members took part in a course on Auto Extrication; this course was taught to the Fire Department and was a State certification course through Fire Standards and Training. Later in 1991 the Ambulance members attended a course on Breathing Apparatus taught by the training officers of the Fire Department. The Ambulance Service and the Fire Department work closely together. This has made for smooth, professional emergency scenes.

The Ambulance Service would like to extend a "Thank You" to several people...to Tiny Miller for his help in maintaining the ambulance; to the Whitefield Police Department and Fire Department for their help throughout the year; their assistance has made our job easier. Thank you to the many people who have donated money and time which has enabled us to purchase needed equipment and supplies. This support is greatly appreciated.

The Squad responded to 165 calls in 1991 and treated 169 patients. A summary of patient treatment is listed below:

Respiratory Problems	15	Abdominal Pain/Injuries	4
Strokes/Seizures	6	Hemorrhage/Bleeding	5
Falls/Dislocations/		Vehicular Injuries	14
Broken Bones	27	Drugs/Poison/Alcohol	1
Head/Neck/Spine	3	Chest Pain/Heart Attacks	26
Fever/Nausea/Flu	21	Transfers(non-emergency)	38
Burns	1	Other	1

Respectfully submitted,
Ron Sheltry, President

WHITEFIELD CEMETERY ASSOCIATION

Expenses for operation of Whitefield cemeteries - 1991

Balance Deposited From Old Account	\$	192.03
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RECEIPTS:

Town Appropriation	\$ 9,500.00	
Care of Lots	106.00	
Reimbursements	237.00	
		\$ 9,843.00
TOTAL RECEIPTS		\$10,035.03

EXPENSES:

PSNH Electric Bills	\$ 217.51	
Whitco Stone Repair	280.30	
Plowing & Tree Removal	245.00	
Check Charge & Acct. Charge	32.79	
Lawns'r'Us (Cemetery Mnt. Contract)	7,998.00	
Lawns'r'Us (Extra Work)	140.00*	
Paro Lot Expenses	112.00*	
Tree Removal/Bray Hill	750.00	
Supplies	18.31	
Advertising	16.00	
		\$ 9,809.91
Account Balance as of 12/31/91	\$	225.12
*Reimbursed		

Note: This account is now handled through the Selectmen's Office.

WHITEFIELD FIRE DEPARTMENT

Firemen as of January 1, 1992

W. A. Placey, Chief
Jonathan Miller, Deputy Chief
Alan Smith, Assistant Chief
Marcel Deveau, Clerk

Greg Hatfield
Steve Hatfield
Bill Lemaire
Leo Couturier
Adam White
Ron Sheltry
Charlie Hatfield
Walter Morton
Bob Cormier

Michael Miller
Larry Bratko
Ed Tibbets
Don Hatfield
John Ross, Jr.
Robert Stiles
Ted Barden
Larry Wells
Ben Bean

We responded to 56 calls in 1991, 3 structure fires, 4 chimney fires, 5 mutual aid calls, 2 car fires, 6 vehicle extrication calls, 1 grass fire, 1 brush fire, 1 tire pile fire, 5 trees on powerlines, 1 railcar leaking material, 3 furnace malfunctions, 7 automatic alarms, and 11 smoke investigations.

The number of actual fire calls was down this year partly because of luck but mostly because of residents' awareness of fire prevention. Become aware of fire hazards in your homes and businesses such as dirty chimneys, poorly intalled heating devices, combustible material too close to stove and furnaces, frayed electrical cords, overloaded electrical circuits, careless smoking, poor fuel storage, etc., and act to correct these hazards. These actions could save lives and property.

Training has become one of our main objectives over the last few years. As a result, we now have 12 members certified Fire Fighters One, 1 Career Level, 3 State Certified Instructors, 2 Hazmat Technicians, and 2 Officers Trained in Incident Command. Many hours are required to attain these objectives but the results make the effort well worth it.

The Fire Phone or Red Phone network is becoming outdated and harder to maintain and attend. As a result, we will be phasing out this system during 1992. The Police and Ambulance Service now use a phone that is directly connected to a 24-hour dispatch. This phone, 837-9901, will in 1992 become the Whitefield Emergency Number for Police, Ambulance, and the Fire Department. Please note this change. Stickers with the phone number change will be available later in the spring.

We would like to thank the Life Squad, Police Department, and fellow members of the Northern New Hampshire Fire Mutual Aid Pac for their invaluable assistance during the year.

Remember, smoke alarms save lives. If you don't have one, please get one and remember to change smoke alarm batteries once a year.

Respectfully submitted,

Jonathan Miller
Deputy Chief



Photo Courtesy of Eileen Alexander, Coos County Democrat

WHITEFIELD PLANNING BOARD

The year 1991 proved to be another relatively uneventful year for the Planning Board. Development pressure continues to be light, with only minor subdivisions being presented to the Board. We expect no major proposals in the near future, given the continued weakness of the second home market and the reluctance of most banks to loan money for new building construction.

Our zoning plan was again defeated, by less than a 2% margin, leaving the town still powerless to regulate industrial, commercial, or residential growth. The lack of a zoning plan continues to make any development of the airport or industrial park very difficult. The zoning plan, with some modifications, will again be presented for a vote on the March, 1992 ballot.

Maintaining a full board continues to be a problem, and we would welcome people willing to help out with the work load. If you would like to apply, as either an alternate or regular member, please get in touch with me and I will gladly explain what is involved.

Respectfully submitted

Stanley A. Holz
Chairman
Whitefield Planning Board



Photo Courtesy of Jill Brooks, Coos County Democrat

WHITEFIELD POLICE DEPARTMENT

The addition of a fourth full-time officer to the Whitefield Police Department has been welcome and effective in a number of areas. First, as projected from last year, this additional officer has enabled the overtime required by the department to be reduced by one-third. This reduction in overtime, along with the expanded hours of coverage has also reduced the off-duty call-out rate to only 13 instances in 1991.

The additional manpower has also enabled us to engage in investigations which prior to this were impossible due to manpower constraints. The department was able to initiate 25 drug/alcohol related investigations and arrests, which for the first time targeted those people selling drugs within our jurisdiction. This is just a beginning. On-going investigations at this time promise to continue the high priority placed by this department on the arrest and conviction of anyone involved in the use and sale of drugs in our town.

Unfortunately, the year of 1991 was a transitional one in the area of personnel. Sgt. Glenn Brooks who served the Town of Whitefield in a law enforcement capacity for the past ten years, resigned in November to take a position with the Bethlehem Police Department. A department is always disrupted when losing a long-time employee, but chances to advance one's career are limited in the north country, and we wish Sgt. Brooks much success.

Fortunately, we were in a position to have an officer already in the police academy and were able to handle the transition with no interruption in service. Congratulations are to be extended to Gregory Hatfield, who as a Special Officer for the town, chose to attend the 10-week, full-time police academy on his own time and at his own expense, and who upon his graduation on November 22, was able to fill the position left by Sgt. Brooks.

Although loss of personnel is often counter-productive for an organization, on some occasions due to the dedication and enthusiasm exhibited by new employees such as Officer Hatfield, and last year by Officer Kevin Jordan, a department is provided with a new resource and drive, which, in turn provides the impetus for a dramatic increase in effectiveness and esprit-de-corps.

DEPARTMENTAL STATISTICAL COMPARISONS - 1990/1991

	<u>1990</u>	<u>1991</u>
Arrests	72	81
Summons	509	518
Warnings	199	375
Checks	481	562
Accidents	82	81
Criminal	235	203
Domestic	62	95
General Complaints	1084	1056
Motor Vehicle Complaints	574	924
General Assists	987	898
Emergency Medical Assists	115	98
Fire Assists	29	22
Police Assists	288	336

Of the 184 criminal complaints received by this department, all required investigation and written reports. Of those 184 cases, 156 were closed by arrest, court or other means. This reflects an 85% clearance rate, a rate four times the national average and a rate which should be reassuring for victims of crime in the Town of Whitefield. A partial breakdown of major criminal complaints in 1991 follows:

Theft/Burglary	53
Sexual Assaults/Abuse	3
Assaults	5
Bad Checks	10
Threatening/Harassment	2
Drug/Alcohol Related	25
Mischief	15
Trespass	8
Use/Possession Firearms	3
Untimely Deaths	2

TOTAL CALLS LOGGED	1990 = 3752	1991 = 3934
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Crimes of violence or potential violence continue to be a major concern for police departments, even one as small as ours. In 1991, this department was involved in three separate cases involving the use or possession of handguns. The presence of weapons is also a factor in dealing with the continued escalation of domestic complaints. From 1990 to 1991, there was a 50% increase in domestic complaints where domestic violence intervention was necessary. Over the past two years, this area has more than doubled in the frequency of occurrence. This ever increasing problem poses one of the most dangerous and dynamic situations that your police officers are exposed to.

As pointed out in previous annual reports, it appears to be a fact of life that crime in general and particularly crimes of violence will continue to escalate during already difficult times. Although this is a condition we must all live with, as you can see from the information contained in this year's town report, your police department is prepared and able to meet these demands and provide the citizens of Whitefield with the best possible police service.

Respectfully submitted.

Joseph F. Ciccarelli
Chief of Police

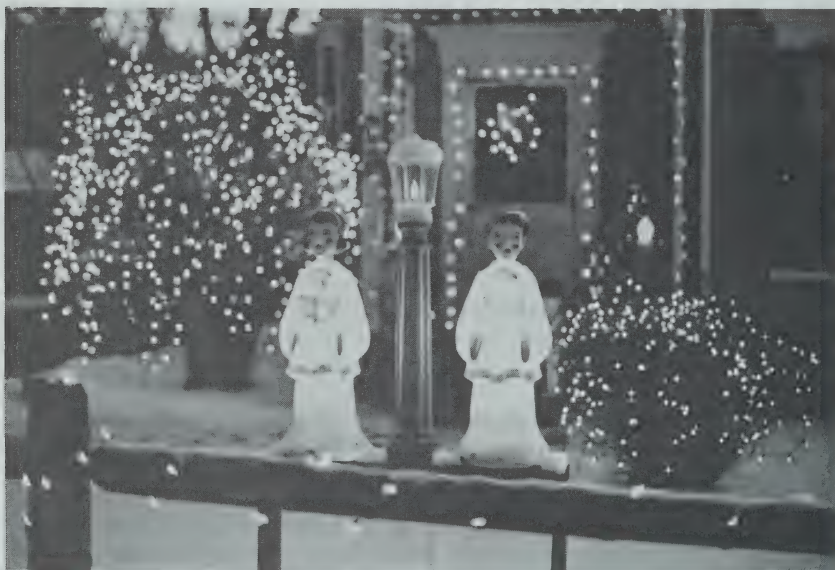


Photo Courtesy of Jill Brooks, Coos County Democrat

WHITEFIELD PUBLIC LIBRARY LIBRARIAN'S REPORT

	<u>1990</u>	<u>1991</u>
Circulation	13,665	14,921
Accessions	550	573
Adult Fiction by Gift	83	68
Adult Fiction by Purchase	158	215
Juvenile Fiction by Gift	74	2
Juvenile Fiction by Purchase	86	109
Adult Non-Fiction by Gift	20	20
Adult Non-Fiction by Purchase	84	128
Juvenile Non-Fiction by Gift	2	0
Juvenile Non-Fiction by Purchase	43	31
Records/Cassettes	0	6
Video Cassettes	39	38

The interior of the library has been "spruced up" with new carpeting, a complete paint job, and new mini-blinds on the windows. It is noticeably brighter and cozier inside!

Several programs were held successfully during the year. An author-in-residence program, granted by the Rural Arts Program, helped acquaint the Junior High School students at McIntyre Elementary School with a published Science Fiction author. James Patrick Kelly spoke to the students about his craft and helped to motivate them to read and write further.

Circulation boomed and several programs took place this summer. The annual Summer Reading program was more popular than ever. 57 children participated in "Some Enchanted Reading." Prizes were awarded to the 34 who read at least 10 books (many of which were new readers and first-time participants). Pre-School Story Hour was held weekly during the summer by Leah Holz. A professional story-teller, Dawn McDuffie, entertained both children and adults with tales from around the world.

Many community groups, such as North Country League of Women Voters, Whitefield Senior Citizens, Coos Quilters, Whitefield Historical Society, Task Force on Abused Children, NH Municipal Association, Israel River Arts, and Cub Scouts have made good use of our downstairs meeting room. Coos Adult Tutorial holds weekly tutoring sessions for any adult needing help in reading or G.E.D. preparation.

We greatly appreciate the following donors: North Country League of Women Voters, Whitefield Extension Group, White Mountain Garden Club, and Coos Quilters, and the individuals who regularly donate magazines and books. Donations to our Book Sale are accepted year-round, and help to augment our book budget.

The Library Board of Trustees meet regularly at the Library on the first Wednesday of each month at 7:30 p.m. Library Assistant, Pauline Golden, has done a wonderful job in helping to keep the operations running smoothly.

Respectfully submitted,

Sandy Holz, Librarian



Photo Courtesy of Eleanor Gardner, The Courier

WHITEFIELD PUBLIC WORKS DEPARTMENT

The Selectmen reorganized the Town's water, sewer, landfill, and highway departments into one Public Works Department in 1991. The intent of the change was to provide a more efficient and productive operation whereby Town employees would work in all departments as they were needed. Last year was productive in terms of improvements to the Town's infrastructure. Several previously unplanned projects were completed due to favorable bid prices for construction materials; the availability of local town contractors who worked with Town employees and equipment on a "force account" basis; a \$15,000 donation to the Town from the Morrison Nursing Home to partially fund storm drainage improvements on Huron, Snow, and Brown Streets; and supplemental Farmers Home Administration grants of \$288,000 for additional water system improvements.

The Town was able to place twelve (12) inches of gravel on 6,000 feet of the Upper Hazen (Airport Road) by crushing their own gravel. New catch basins were placed on Greenwood, View, and Middle Streets. Because of the storm drainage project, a dangerous open drainage ditch along Brown Street was eliminated. Also, new guardrail and posts were placed on Brown Street. Ditching of roadways and replacement of culverts was begun on portions of South Whitefield, Kimball Hill, East Whitefield, and Bray Hill.

As part of a \$2,033,000 water improvement project, a new 948,000 gallon reservoir on Route 3 South and a 300 gpm well and pump station on Route 116 South were put into operation in mid-December. Dead end water mains were looped to provide better fire protection and water quality; replacement of lead and leaking galvanized water services was begun in 1991; and six leaking and/or non-operational fire hydrants were replaced. Water pressure has significantly improved in the higher elevations of Town while individual residential pressure reducing devices were installed in those homes which had water pressure of 75 psi or more. A metering and backflow prevention program was also begun and will be completed in 1992. We are beginning to see a significant reduction in electrical consumption for pumping as leaks are repaired. A new covered reservoir on Bray Hill will be built in 1992 so that the Town will be in full compliance with the EPA Safe Drinking Water Standards. Also, a new automatic telemetry system will be installed this year so that the Town will be able to monitor water consumption; water storage elevations; low and high water conditions; and pumping rates. Such a system should reduce labor, save on electricity, and provide a more reliable system.

New landfill signs were donated to the Town by N.H. The Beautiful as an aid in the landfill's operation. We anticipate that the State of New Hampshire will require that our unlined landfill be closed within the next two years. Therefore, plans will have to be made to design and construct a recycling station with recycling and compaction of solid waste for transfer to a lined landfill.

We anticipate that an aggressive roadway ditching program will have to continue in 1992 to get groundwater out of road base materials to prevent further deterioration of Town roads. A roadway capital improvement plan will be developed this year which will allow prioritization of road improvements and paving.

We thank everyone for enduring the inconveniences we caused you in 1991 during town road and water system improvements.

Respectfully submitted,

Edwin O. Betz, P.E.
Public Works Coordinator



Photo Courtesy of Eileen Alexander, Coos County Democrat

WHITEFIELD RECREATION COMMITTEE

The Whitefield Recreational Committee would like to thank the citizens of Whitefield for allowing us to offer sports and recreational activities for the Town's children. In January approximately 90 children were able to take advantage of the ski program. In the summer we were once again able to offer, in addition to our usual program, swimming lessons at the Mountain View Country Club. We had an enrollment of 60 children in the six-week program. We would like to make special mention of Jacki Hoverman for her help in getting the program restarted.

There are presently vacancies for two additional members on the committee, and we would be delighted to hear from persons interested in filling one of these spots.

Respectfully submitted,

WHITEFIELD RECREATION DEPARTMENT

Margaret O'Donnell
Emily Lafasciano
Francis Matott
Robert Whitcomb
Catherine DiBlasi

COMMUNITY ACTION PROGRAM

Again this year, Tri-County Community Action Programs would like to request funding assistance for our Outreach Program in Lancaster in order to provide necessary social services. For 1992, we would like to request \$1,348 from your town.

Our Outreach Coordinator, Harriet E. Forbush, has salary and office expenses paid for three (3) months of the year by the Fuel Assistance Program Grant that we receive. The funds to keep the local Outreach office open nine (9) months of the year come from your town and those of your neighbors and some of the Community Services Block Grant funds received.

Because of the reduction in federal funds received for our Outreach Program, we are asking for your continued financial assistance with a modest increase. We did receive a small grant from the State of New Hampshire to assist homeless persons/families throughout the northern three counties.

In 1991, Whitefield households and individuals, were helped with:

Fuel Assistance	-	\$81,516.31
Weatherization	-	\$ 9,841.94
USDA & Food Pantry	-	\$ 4,520.65
FEMA	-	\$ 1,852.81
Homeless Monies	-	\$ 625.00
		\$98,356.71

I look forward to serving your community in 1992.

Sincerely,

Harriet E. Forbush
CAP Outreach Coordinator

FOREST FIRE WARDEN STATE FOREST RANGER

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system, and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up-to-date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and keep New Hampshire green! Thank you for being fire safe.

Robert D. Nelson
Chief, Forest Protection

Winnifred Placey
Forest Fire Warden

MT. WASHINGTON REGIONAL AIRPORT

The Mt. Washington Regional Airport continues to serve the area in many ways. Currently, and for the past two years, the airport has been run only by volunteer help and the Commissioners. Our volunteer help has allowed us to remain open to provide the service that the airport provides the area on a daily basis.

Services Provided:

1. Med-Evac/Rescue Services. On the average seven to nine Med-Evac/Rescue flights per year take place from our airport.
2. Corporate Use. Although we are not seeing as many Corporate Flights as in the past, local corporations still use the airport.
3. Commercial Chartered Flights and Scenic Flights.
4. Military Use.
5. Aircraft maintenance, storage and flight instruction.
6. 100LL and Jet-A-Fuel. We have added Jet-A-Fuel in the last year which give us the ability to accept small Turbo-prop jets and most helicopters.

The Airport area is also used for many other activities such as horseback riding, walking with dogs, bird watching and most every Sunday model airplanes are flown around the old runway. Come on out, you might meet a friend or make a new one.

We are planning a 50th Anniversary of World War II Airshow for this summer featuring some vintage aircraft from that era including a B-25 bomber.

The Commissioners would like to thank all the volunteers and the towns that support the airport. It would be very difficult to survive without that support, and we hope that we can continue to serve you all in the future.

Commissioners:	Martha Hardiman	- Whitefield
	Herb Gray	- Whitefield
	Bob Koczur	- Whitefield
	Joe Parker	- Lancaster
	Kyle Bean	- Dalton
	Bruce Blaney	- Bethlehem
	Don Allen	- Jefferson
	Lou Tranfalia	- Littleton
	Paul Dwyer	- NH State Aeronautics

NORTH COUNTRY COUNCIL ANNUAL REPORT

North Country Council is the Regional Planning Commission for 51 towns in northern New Hampshire. It was established almost 20 years ago by the legislature to respond to communities' needs for local and regional planning and development programs. As a membership organization, the Council is supported by local community dues which are used to match state and federal funding sources.

Assistance available to member towns includes: municipal planning, regional planning, transportation planning, business and industrial planning/development, landscape architecture, solid waste planning, resource management, GIS mapping and public education. The Council provides this professional assistance to Planning Boards, Boards of Selectmen, Zoning Boards of Adjustment, Conservation Commissions, Solid Waste Districts, Local Development Corporations, Non-Profit Community Organizations, Chambers of Commerce, Educational Institutions and Social Service Organizations and Agencies in our member towns.

Throughout 1991 North Country Council continued its commitment to local and regional planning assistance. The year also saw the Council rededicate its economic development program to address the worsening North Country economy, its solid waste program to aggressively reduce the volume of solid waste generated in the region, and its land use program to address the problems confronting the Northern Forest.

In the ensuing year the Council will continue its present course and work program with an intense commitment to local technical assistance, development of local leadership and ability, and the provision of membership services to support community and regional needs.

Persons interested in regional issues as discussed in this report are urged to contact their selectmen for appointment as Council representatives or committee members.

NORTH COUNTRY ELDERLY PROGRAMS

Tri-County Community Action, Inc. operates both the nutrition and transportation programs at the Village Center in Whitefield. Our primary sources of funding are Older American's Act funding (IIIB and IIIC) and Title XX Block Grant funding. These are federal funds which are administered by the Division of Elderly and Adult Services.

In addition to the "Meals" and "Wheels" programs, the adult day care program, Day Break, provides supervision and specialized activities for those frail elderly in need. It also provides respite for family members needing relief from constant caregiving duties.

All of the services (feeding, transporting to medical appointments and maintaining positive mental and physical growth) are essential to the individual lives we touch and extends outward to their families. Most important though, by assisting in the provision of these fundamental needs, we prolong the placement into alternative, often most costly, care systems which affects the entire community.

We respectfully request continued support in the level funded amount of \$3,000.00 from the Town of Whitefield. This allocation will be used to support part of our rent obligation.

We thank each of you for your on-going support.

Respectfully submitted,

Suzanne Kearns
Director of Elderly Programs

WEEKS HOME HEALTH SERVICES, INC.

Weeks Home Health Services is a not-for-profit subsidiary of Weeks Memorial Hospital serving six towns: Dalton, Groveton, Jefferson, Lancaster, Whitefield, and Stark.

The services provided are Skilled Nursing, Home Health Aides, Homemaking, Physical and Occupational Therapy, and Speech Pathology within a person's home.

Other services provided are community screening and influenza vaccine clinics.

Our commitment to quality is evidenced in obtaining Joint Commission on Accreditation of Healthcare Organization's accreditation and continued Medicare and State recertification.

No one is denied service because of their inability to pay, and frequency of visits depend on need.

Services provided to the Town of Whitefield for the Fiscal Year October 1, 1990 to September 30, 1991 are as follows:

VISITS	1991	1990
Skilled Nursing	721	715
Physical Therapy	208	172
Speech Therapy	22	30
Occupational Therapy	0	6
Home Health Aide	1012	766
Homemaker (1/2 hour units)	628	466

We have always based our request on the population figures obtained from the State Planning Office, however, we realize the difficult economic climate of our area and are requesting the same level of support as last year.

Requested support	\$6,866.93
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Thank you for your continued support which enabled Weeks Home Health to continue providing community health care.

Cordially,

Roxanna White, R.N.
Executive Director

WHITE MOUNTAIN MENTAL HEALTH

This has been a year of clearly "holding the line". There have been increasing demands on our services; yet, we are unable to expand to address these needs. We have developed waiting lists, looked at alternative ways of providing service, and increased our aggressive pursuit of billing.

MENTAL HEALTH SERVICES:

We operate one full-time and three part-time offices. The full-time office is located in Littleton at 16 Maple Street. The part-time offices are located in Woodsville at White Mountain Mental Health and Developmental Services, Woodsville, at the junction of Route 10 and Swiftwater Road; in Lincoln at the Lin-Wood Medical Center; and in Lancaster at Weeks Memorial Hospital.

Last year, we provided over 8,000 hours of service.

- 891 emergency visits
- Our Partial Hospitalization Program is full with the opening of our group home.
- Vocational training and transitional services are also available despite the economy.

We offer a comprehensive array of services including: 24 hour emergency, drug and alcohol, case management, inpatient, and partial hospitalization.

DEVELOPMENTAL SERVICES:

--Early Intervention - Home-based service for 0-3 year old children who are delayed in their development. Services include: screening, assessment, treatment, and referral. We continue to provide clinics throughout our region to increase our ability to serve more children. Annually, we average service to sixty families.

--Habilitation Services - Provides instruction to our most severely impaired adult population. The program works in conjunction with their residential programming as well as providing training and instruction in self care skills, pre-vocational skills, paid work, and other therapeutic services such as speech therapy and physical therapy. This program has been primarily used by former Laconia State School residents; however, we have had community clients who have been referred by the local school system. Last year we served twenty-one (21) clients in two locations (Littleton and Woodsville).

--Supported Employment - Provides training, instruction, and work adjustment for mentally ill and mentally retarded individuals. Paid work opportunities for the individuals can take place either in the community or in the workshop itself. Last year, we operated twelve job sites directly in the community. We have also completed over twenty individual job placements.

We are grateful for your past support of our programs and look forward to continuing to serve you in the future.

Respectfully submitted,

Dennis C. MacKay
Area Director

Town of Whitefield
WHITEFIELD VILLAGE CENTER
SENIOR CITIZENS CLUB, INC.
37 Jefferson Road, Whitefield, NH

The Whitefield Senior Center, Inc. is a non-profit 501-c-3 Charitable organization in its twenty-third year of offering services to Whitefield and surrounding towns.

Staffed with volunteers only, this past year has shown an increase, greater than ever, in client participation, thereby demonstrating a real need within the community for our services.

Our Senior Center is unique in that we are not involved with senior citizens only but with the community as a whole.

The new and used clothing department has been very busy this past year. (Our free offerings to those in need is our first priority.) Our dollar-a-bag sale was a tremendous success. With people out of work and economic hard times, the Center is the place where people can turn to for help.

The Household Department has helped to set up many young couples just starting out. The Gifts and Crafts Shop offers gifts at very affordable prices.

The Christmas Basket Committee packed and wrapped 27 baskets for Whitefield and Dalton residents who were in need. Many thanks to the people who delivered those baskets.

Our Senior Center has been open to all kinds of interesting programs. Surrounding schools have enjoyed field trips to the Center. Lillian Burns has written a book about the home in which the Center is located and who the original owners were.

The parlor at the Center is a warm and friendly place to meet for an afternoon of conversation or a game of cards or bingo. Coffee and refreshments are always available for those who wish to drop in.

Our long range goal is to still have the rooms on the second and third floors renovated. In these economically difficult times, sources of funding are becoming more and more difficult to obtain. Therefore, the senior citizens are working harder than ever to obtain this goal.

The Whitefield Village Center Senior Citizen's, Inc., would like to take this opportunity to thank everyone who donated to the shops and to all who volunteer their services. We are especially grateful to the voters of Whitefield who, at the town meeting, have given us the support we have needed.

Respectfully submitted,

Whitefield Village Center

BIRTHS

<u>DATE</u>	<u>NAME OF CHILD</u>	<u>NAME OF FATHER</u>	<u>NAME OF MOTHER</u>	<u>BIRTHPLACE</u>
Jan 14	Alyssa Ann Comeau	Edward Thomas Comeau	Ann Bourgeois	Berlin
Jan 15	Darcie Marie Ingerson	Shawn T Ingerson	Vicky A Stone	Lancaster
Jan 31	Kate Marie Emery	Michael Robert Emery	Melissa Irene Ryan	Littletton
Feb 3	Brian Lee Rodriguez	Ruben Rodriguez	Heather Mary Carson	Littletton
Mar 12	Carly Ann Deming	Maurice Allen Deming	Carol Ann Martin	Littletton
Mar 22	Paul Gennaro Orlando	Joseph Orlando Jr	Catherine Ann Bartsch	Lancaster
Mar 22	Brodie Michael Morancie	Albert A Morancie Jr	Amy Lynne Gonther	Lancaster
Mar 25	Dana Michelle Corey	Peter Lee Corey	Margaret Jane Machell	Littletton
Apr 7	Kierra Nicole Greenwood	Daniel Reed Greenwood	Margaret Alice McGee	Littletton
June 26	Nathan Daniel Leach	Kenneth Dale Leach	Laurie Jean Powers	Littletton
June 28	Shawn Michael Potvin	Michael Joseph Potvin	Melody Lee Waite	No Conway
June 30	Stephen Tyler Dalton	Howard Elmer Dalton Jr	Cathleen Elizabeth Brown	Littletton
Aug 11	Bruce Wayne Watson Jr	Bruce Wayne Watson	Michelle Taylor	Littletton
Aug 27	Hillary Grace Welch	Terence Patrick Welch	Kathleen Ann Kiman	Littletton
Sept 1	Stephanie Lynn Stiles	Robert Stiles Jr	Heather Lynn Nelson	Littletton
Sept 2	Samantha Michelle Young	Rickey Dale Young	Charlene Patricia Brown	Littletton
Sept 22	Tracie Lee Noyes	Clyde Edward Noyes III	Susan Ellen Brill	Lancaster
Sept 23	Emily Susan Wotton	Lawrence Evan Wotton	Lesley Beckwith Annis	Littletton
Nov 1	Anthony Joseph Wheeler	Christopher A Wheeler	Christina Marie Ciccarella	Littletton
Nov 11	Jeremy Stephen Glidden	Stephen Charles Glidden	Deborah Lemmon	Littletton
Nov 22	Rebecca Lynne Sweeney	Kevin Lee Sweeney	Evelyn Elizabeth Emerson	Littletton
Dec 12	Thomas Matthew Miller Jr	Thomas Matthew Miller Sr	Diana Lynn Heinig	Littletton
Dec 22	Rodney Tyler Allen	William Frank Allen	Lori Jean Rivard	Littletton
Dec 22	Riley William Allen	William Frank Allen	Lori Jean Rivard	Littletton

I certify that the above is correct to the best of my knowledge and belief.

JONNA ROBINSON, Town Clerk

MARRIAGES

Registered in the Town of Whitefield, N.H.
Year Ending December 31, 1991

<u>DATE</u>		
February 9	Christopher A. Wheeler	Lancaster
	Christina M. Ciccarelli	Whitefield
February 16	Rickey Dale Young	Dalton
	Charlene P. Brown	Whitefield
March 15	Paul Steven Belanger	Whitefield
	Susan M. Roberts	Littleton
May 25	Eric Matthew Dubreuil	Whitefield
	Tammy Lee Sylvester	Whitefield
June 29	Terrance Alan Glatz	S. Burlington VT
	Brenda Jane Couturier	Whitefield
July 13	Clyde Edward Noyes III	Whitefield
	Susan E. Bedor	Whitefield
July 27	John Charles Jaworowski	Lancaster
	Donna Lee Duval	Whitefield
August 3	Roy G. Huntoon	Whitefield
	Lenajane Malone Aiken	Monroe
August 17	Eugene Louis Alley	Albion ME
	Bobbi Jo Stiles	Albion ME
August 24	Philip Warren Cassady	Lancaster
	Tracey Lynn Argereow	Whitefield
August 31	Austin Hollis Mank	Whitefield
	Debra Marie Johnson	Whitefield
September 14	Michael Edward Lambert	Whitefield
	Virginia W. Baker	Whitefield
September 21	Blaine J. Barter	N. Yarmouth ME
	Karen J. LaDuke	Portland ME
September 21	Ronald Charles Berry	Dalton
	Cheryl Ann Smalley	Whitefield
October 5	David A. LeBaron	Canada
	Joan H. Beneteau	Canada
October 19	Corey Alan Hall	Whitefield
	Lori Ann Riendeau	Lancaster
December 14	James Richard Gooden	Whitefield
	Theresa Jean Morancie	Whitefield
December 20	Adrien J. Belanger	Whitefield
	Carol A. Belanger	Whitefield

I certify that the above is correct to the best of my knowledge
and belief.

JONNA ROBINSON, Town Clerk

DEATHS

Registered in the Town of Whitefield, N.H.
Year Ending December 31, 1991

<u>DATE</u>	<u>NAME OF DECEASED</u>	<u>PLACE OF DEATH</u>
February 28	Emile Sylvio Desjardins	Lancaster
March 28	Warnetta L. Sanford	Lancaster
March 30	Walter John Matthew	Whitefield
April 3	Teresa Mae Mason	Lancaster
April 11	Kelsey E. Perreault	Littleton
April 11	Raymond L. Lucia	Whitefield
April 12	Margaret I. Wilkinson	Lancaster
April 29	John F. Poole	Littleton
May 5	Charlene I. Holbrook	Whitefield
May 19	William Joseph King	Littleton
May 28	Sarah Luella Bronson	Lancaster
June 9	Dorothy B. Gonthier	Lancaster
June 13	Vera Currier Allen	Whitefield
June 17	Anna Louise Spalding	Lancaster
June 27	Jesse Leo Jewell	Littleton
July 22	Richard S. Plunkett	Whitefield
August 14	Noella S. Daniels	Whitefield
August 16	Gaylie Wyola Frohock	Lancaster
August 19	George C. Dusterdieck	Whitefield
September 10	Helen D. Andrews	Lancaster
September 20	Mansur Orande Kerwin	Lancaster
November 3	Herbert Sumner Ruggles	Littleton
November 17	Beatrice Veretta Tremose	Lancaster
November 21	Carl J. Schirra	Lancaster
November 29	Ruth I. Merrill	Whitefield
December 2	Andrew Cecil Martin	Whitefield
December 20	Emma Irene Glover	Whitefield
December 29	Harry E. Hartigan	Whitefield

I hereby certify that the above is correct to the best of my knowledge and belief.

JONNA ROBINSON, Town Clerk

MARTIN & THOMAS P.C.
PUBLIC ACCOUNTANTS170 UNION STREET
BOX 259
LITTLETON, N.H. 03561TEL. 444-5306
444-5307RUSSELL K. MARTIN, PA
ROBERT H. THOMAS, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Selectmen
Town of Whitefield, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Whitefield, New Hampshire as of December 31, 1990, and for the year then ended. These general purpose financial statements are the responsibility of the Town of Whitefield, New Hampshire, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, 'Audits of State and Local Governments'. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note A to the financial statements, the Town's Water Department Fund does not capitalize fixed assets or recognize depreciation as required by generally accepted accounting principles. The effect of these material departures from generally accepted accounting principles is indeterminable.

As is the practice with many New Hampshire municipalities, the Town of Whitefield, New Hampshire has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, except for the failure of the Water Department Fund to capitalize or depreciate fixed assets, and the omission of a statement of general fixed assets, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Whitefield, New Hampshire as of December 31, 1990, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

INDEPENDENT AUDITOR'S REPORT

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Whitefield, New Hampshire, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Martin & Thomas P.C.

February 5, 1991

EXHIBIT A

TOWN OF WHITEFIELD
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1990

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
ASSETS			
Cash	\$368,292	\$ 18,126	\$ 680,094
Investments at par (market value 3,889)	100	-	-
Taxes receivable	467,514	-	-
Accounts receivable	-	1,941	-
Notes receivable	36,250	-	-
Taxes deeded to town	698	-	-
Due from other governments	24,830	-	955,103
Due from other funds	7,959	-	9,197
Other assets	-	5,112	-
Amount to be provided for retirement of general long-term debt	-	-	-
TOTAL ASSETS	\$905,643 =====	\$ 25,179 =====	\$1,644,394 =====
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ -	\$ 62	\$ 2,016
School district tax payable	675,206	-	-
Due to other governments	39	-	-
Advance deposits	211	-	-
Due to other funds	9,197	6,051	1,908
Contracts payable	-	-	27,463
General obligation notes payable	-	-	-
Bond anticipation notes payable	-	-	750,000
TOTAL LIABILITIES	684,653	6,113	781,387
FUND EQUITY			
Retained earnings unappropriated	\$ -	\$ -	\$ -
Fund balances			
Reserved for endowments	-	-	-
Unreserved - designated for subsequent years expenditures	17,000	-	-
Designated for capital acquisitions	-	-	863,007
Undesignated	203,990	19,066	-
	<u>220,990</u>	<u>19,066</u>	<u>863,007</u>
	\$905,643 =====	\$ 25,179 =====	\$1,644,394 =====

See accompanying notes.

Town of Whitefield

Proprietary Fund Types		Fiduciary Fund Types		Totals
Sewer Department	Water Department	Trust Funds	General Long Term Debt	Memorandum Only
\$ 42,137	\$ 7,082	\$314,726	\$ -	\$1,430,457
-	-	-	-	100
-	-	-	-	467,514
8,016	21,677	-	-	31,634
-	-	-	-	36,250
-	-	-	-	698
-	-	-	-	979,933
-	-	-	-	17,156
-	-	-	-	5,112
-	-	-	692,502	692,502
\$ 50,153	\$ 28,759	\$314,726	\$692,502	\$3,661,356
=====	=====	=====	=====	=====
\$ -	\$ -	\$ -	\$ -	\$ 2,078
-	-	-	-	675,206
-	-	-	-	39
-	-	-	-	211
-	-	-	-	17,156
-	-	-	-	27,463
-	-	-	692,502	692,502
-	-	-	-	750,000
-	-	-	692,502	2,164,655
50,153	28,759	-	-	78,912
-	-	72,969	-	72,969
-	-	235,640	-	252,640
-	-	-	-	863,007
-	-	6,117	-	229,173
50,153	28,759	314,726	-	1,496,701
\$ 50,153	\$28,759	\$314,726	\$ 692,502	\$3,661,356
=====	=====	=====	=====	=====

TOWN OF WHITEFIELD
NOTES TO FINANCIAL STATEMENTS
December 31, 1990

NOTE C - BUDGET

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. However, contrary to generally accepted accounting principles, it has not been the practice of the Town to adopt an annual budget for all Special Revenue funds. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balances to achieve that end.

NOTE D - GENERAL LONG-TERM DEBT

General long term debt is summarized as follows:

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Outstanding Balance</u>
Sewage Disposal	8.80-9.0%	\$775,000	1985	2005	\$ 575,000
Industrial Park	5.0%	135,000	1986	2006	<u>117,502</u>
					\$ 692,502
					=====

General long term debt transactions for the year ended December 31, 1990, are summarized as follows:

Long Term Debt Outstanding - January 1, 1990	\$ 737,206
Maturities	<u>44,704</u>
Long Term Debt Outstanding - December 31, 1990	\$ 692,502
	=====

TOWN OF WHITEFIELD
NOTES TO FINANCIAL STATEMENTS
December 31, 1990

Aggregate maturities of the general long term debt subsequent to December 31, 1990 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1991	\$ 44,942	\$ 55,089	\$ 100,031
1992	45,192	51,319	96,511
1993	45,455	47,516	92,971
1994	45,731	43,740	89,471
1995	46,021	39,930	85,951
Thereafter	<u>465,161</u>	<u>190,503</u>	<u>655,664</u>
	<u>\$692,502</u>	<u>\$428,097</u>	<u>\$1,120,599</u>
	=====	=====	=====

At December 31, 1990, the Town has voter authorization to issue the following additional general long term bonds or notes:

Sewage Disposal System Design - 1981	\$ 50,900
Sewage Treatment Facilities - Article 15 - 1983	35,600
Sewage Treatment Facilities - Article 1 - Special Town Meeting - 1984	83,500
Improvements to the Proposed Industrial Park and the Whitefield Regional Airport - Article 2 - Special Town Meeting - 1984	25,000
Water Project - Article 2 - 1990	<u>750,000</u>
	<u>\$945,000</u>
	=====

NOTE E - CONTINGENT LIABILITIES

The Town is contingently liable in respect of lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would require appropriations of revenue yet to be realized and would not materially affect the financial position of the Town at December 31, 1990.

NOTE F - PRIOR PERIOD ADJUSTMENT

General Fund Balance - 12-31-89 - per 1989 Audit Report	\$238,895
Adjustment for 1988-89 property taxes	<u>12,056</u>
General Fund Balance - 12-31-89 (As restated)	<u>\$250,951</u>
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Photo Courtesy of Eileen Alexander, Coos County Democrat